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Assistant Accountant apprenticeship

Exemplar evidence of development areas

October 2017

End Point Assessment – portfolio element

The portfolio is a way for apprentices to collect evidence systematically with support from their tutor and employer. The apprentice should use the portfolio to demonstrate their competence in the knowledge, skills and behaviours defined in the standard.

The evidence will have been gathered from practical experience in the workplace, this can include:

- outputs from work
- independent feedback
- any formal qualifications
- observations
- witness testimonies.

This document has been designed to help you gain an understanding of the different types and level of evidence that can be provided as part of the portfolio to demonstrate competence.

The exemplars included within this document should be used as examples only and are not a list of the expected portfolio content.

More guidance can be found in the **EPA Handbook**.

Exemplar 1 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Communication	 Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range of media, including phone, face to face, email, and internet Build rapport, trust and sound relationships with customers
Adding Value	 Develop and sustain sound business relationships with managers, clients and peers

Evidence 1 – Customer email

Emily Roebuck	1 st February 2017 09:3	32
to Eliana, Ritu		
Hi Eliana,		
Please see the email below that has come from another happy customer. your efforts!	Great work, thank you	for
Kind Regards		
Emily		
Emily Roebuck Managing Director		
07475 123654 gingergreenfield.com		

Disclaimer

The information contained in this communication from the sender is confidential. It is intended solely for use by the recipient and others authorized to receive it. If you are not the recipient, you are hereby notified that any disclosure, copying, distribution or taking action in relation of the contents of this information is strictly prohibited and may be unlawful.

--- Forwarded message ------From: Adam Conchie adam.conchie@btinternet.com> Date: 31 January 2017 at 18:26 Subject: Ginger Ltd. To: Emily Roebuck <<u>emily@ginger.com</u>>

Dear Ms Roebuck

I'm writing to say that our son's 21st birthday party at your establishment yesterday was a great success. You all pulled together to make sure that everything we wanted was in place and on time. As a result everyone thoroughly enjoyed themselves. In particular I would like to single out Eliana who, I felt, went that extra mile in ensuring that she knew what our needs were. Eliana worked with our budget to produce some very detailed costing options and even managed to re-work the drinks pricing last minute when the number of guests changed. Excellent communication skills all round from a very personable young lady!

Once again, many thanks

Yours sincerely,

Adam Conchie

Exemplar 2 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Business Awareness	 Describe the main transactional processes and reasons why these need to be undertaken in the role Describe how the role fits in the wider organisation and sector and how it helps the business achieve its objectives.
Analysis	 Collate and record data on financial information and performance accurately by applying accounting standards and concepts

Evidence 2 - CV

Ellana Capote ellana capote@yahoo.com	
07964 123456	9 South Rise
01457 987654	Greenfield
27/09/1998	Oldham
	OL3 9HB

My name is Eliana, I am 18 years old and am working towards my AAT Advanced Diploma in Accounting. I believe that I have a very strong work ethic as I have worked since I was 15 and have worked three jobs simultaneously in the past. I am extremely self-motivated and always want to push myself to the best of my abilities in order to improve my skills or knowledge.

I am confident, enthusiastic and try to fulfil any lob I do to the best of my ability. My working experience includes accounting, hospitality, retail and administration work. I am happy to take on any role and feel that the diversity of experience I already have has given me transferable attributes such as time management, organisation and good communication with colleagues and customers. I am punctual, reliable and have a strong work ethic as well as an outgoing personality. I believe this will help me progress in accounting which is where I see my future career.

Accountancy September 2016 - present

Ginger Ltd

Chew Valley Road, Greenfield, Oldham, OL3 6G 8 I currently work for Ginger Ltd as an office accounts apprentice. Theip maintain the accounting system by processing both sales and purchases involces as well as dealing with customers and suppliers as necessary, including taking bookings for the restaurant. I reconcile takings from the tills every day, run a bank account reconciliation report on a weekly basis and produce a monthly report for my manager. I also help process payroll transactions.

This is my first full-time job and I feel that I have achieved a huge amount such as a re-costing project I was asked to do. I have enjoyed putting into practice what I learn at College and feel that I have developed both practical and academic skills from work based and educational experiences and hope to continue to do so by studying for the AAT Professional Diploma in Accounting next year.

June 2016- September 2016

GM Accounting 9 East Avenue, Greenfleid, Oldham, OL3 7DT

I worked for GM Accounting on a casual basis after I had finished my first year studying at College. I helped to maintain the accounts of small businesses such a local hairdressers. I processed business documentation such as invoices and calculated expenses. I feel I gained valuable knowledge of businesses and an understanding of confidentiality issues that can arise.

Administration

June 2016- September 2016

Sue Jones Education Centre 24 Junction Road, Grotton, Oldham, OL4 7HW

I worked at Sue Jones's on a casual basis over four months. I had a variety of roles in this job but was mainly asked to do general administration and to maintain the filing system for teaching resources. As a result i have good organisational skills and knowledge of business formats.

Retall February 2015- September 2016

Dobcross Garden Centre Dobcross Old Road, Dobcross, OL3 9PB

- · Operate the tills and provide customer service
- Undertake stock checks
- · Order and manage stock deliveries both for the company and for customers

Education

Ashton College	2015-2017
Union Street West, Ashton-under-Lyne, AL8 1XU	

Uppermill School High Street, Uppermill, OL4 6UB 2010-2015

Accounting qualifications:

- AAT Advanced Diploma in Accounting AAT Foundation Certificate in Accounting
- GCSE qualifications: Eight qualifications grade B-C
 - (English Literature and Language B, Maths B)

Exemplar 3 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours • Describe the main transactional processes and reasons why these need to be undertaken in the role Awareness • Describe and understand the business strategy that meets the needs of stakeholders • Identify relevant and compliant information that demonstrated understanding of financial business awareness IT Systems and Processes • Describe how IT systems support accounting processes and the production of financial information. Analysis • Collate and record data on financial information and performance accurately by applying accounting standards and concepts • Evaluate the robustness of internal controls and policies, making recommendations for improvement
Business • Describe the main transactional processes and reasons why these need to be undertaken in the role Awareness • Describe and understand the business strategy that meets the needs of stakeholders • Identify relevant and compliant information that demonstrated understanding of financial business awareness IT Systems and Processes • Describe how IT systems support accounting processes and the production of financial information. Analysis • Collate and record data on financial information and performance accurately by applying accounting standards and concepts • Evaluate the robustness of internal controls and policies, making
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 Evaluate the robustness of internal controls and policies, making
recommendations for improvement
Communications • Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range
of media, including phone, face to face, email, and internet
or media, including phone, race to race, email, and internet
• Research and analyse information and identify solutions based on
Change facts
Contribute ideas and alternative ways of working
Adding Value • Engage effectively with internal and external stakeholders to
positively represent themselves, department and organisation
Ethics and • Know where to find information and ask questions when unsure or
Integrity wishes to develop a deeper understanding
Personal • Demonstrate a commitment to their personal development
Accountability • Take ownership for learning and training
 Prioritise workloads and consistently meet deadlines and
company objectives.
Productivity Demonstrate energy and drive in the achievement of personal and
business objectives
Embrace more challenging tasks in addition to normal workload to
meet personal and organisational development objectives

Evidence 3 - Appraisal

Appraisal Form

Section 1: to be completed by the line manager prior to the appraisal meeting Section 2: to be completed jointly at appraisal meeting Appraisal action plan: to be completed jointly - ongoing

Ginger Ltd

Casting 1.	
Date : 24 th March 2017	Team : Finance & HR
	Additional Responsibilities: n/a
Name : Eliana Capote	Main Job Title : Office Accounts Apprentice

Section 1:

Briefly outline your main responsibilities, explain why they need to be undertaken and how they support the running of Ginger Ltd.

At Ginger my main responsibilities include maintaining the accounting system by processing sales and purchasing invoices, communicating with suppliers and dealing with customers e.g., taking bookings for the restaurant and helping satisfy and any requests. I also process the timesheets and payroll transactions as well as muning a weekly bank account reconciliation report and a monthly report for my manager.

It is important to fulfil my responsibilities as they underpin the running of the business. By liaising with suppliers, I ensure the bar and kitchen are stocked and that a good relationship is maintained with our supplies via ensuring payments are correct and regular. I help make sure employee's weekly wages/monthly salaries are correct and paid on time by processing the payroll and I reconcile takings from the tills to help calculate profit and ensure the total balances.

Manager comments

Eliana has been in post at Ginger Ltd for the last six months and has settled into the role well. She has a clear understanding of her duties and performs them well. She also demonstrates an understanding that certain tasks must be performed on a regular basis and to deadlines in order for the company to function efficiently and profitably.

What do you feel you do best in your role?

I feel like I have developed good relationships with the variety of people I have to communicate with in my role, such as colleagues, suppliers and customers. The fact I have good relationships within my working environment means it is easy to talk to both bar and kitchen staff to ensure stock is ordered on time and in the correct quantities, suppliers continue to be happy working partners with Ginger Ltd and customers receive the best possible experience. This also means I feel confidem having to deal with any difficult situations.

Manager comments

Eliana has fitted in well and established good working relations with staff throughout the company. She is also developing a professional attitude to dealing with customers and suppliers after initially finding it challenging to deal with credit control queries.

Are there any tasks in your role that you find difficult?

When I initially started working at Ginger I struggled with the variety of different IT packages and computer software that I had to use in my role. It took me a while to feel confident using the electronic tills, Expensify, Excel spread sheets and Xero, as I had previously used Sage at college. Although I an a lot more familiar with the programmes now. I do still sometimes have to refer to my manager to help me.

Manager comments

Eliana joined Ginger with no working knowledge of Xero and just her experience of using Microsoft Office at school and college. Whilst she has found the range of IT used by the company challenging to get to grips with, she has tried hard and learnt quickly.

On the job support has been given to Eliana but some independent eLearning on Xero is now appropriate and Eliana is keen to have a go. Eliana has contributed a number of useful ideas at team meeting over the last 6 months. Her re-vamp of the stock take paper work has made a difference by making the presentation clearer and therefore more understandable by staff. This meant that the latest stock take was completed more ouickly than normal and was more accurate.

What do you think has been your most significant contribution to Ginger Ltd in the past 6 months?

I was involved in a large stock take across Ginger, The Pub and The Snug. I felt that the organisation of paperwork could be improved to simplify the process, hence I suggested this at a team meeting and it was agreed upon and implemented for the next stock take.

Exemplar 4 – evidence and associated knowledge, skills and behaviours

Knowledge-ekille-egg	
Knowledge, skills and	
behaviours	
Analysis	 Report on financial information and performance to assist with monitoring and decision making Review and revise calculations and estimates in line with the company's performance
Communications	 Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range of media, including phone, face to face, email, and internet
Problem Solving	Select and use appropriate formulas,
	techniques and data analysisMake valid recommendations to solve
Embracing Change	problems Research and analyse information and
	identify solutions based on facts
	Contribute ideas and alternative ways of working
Adding Value	 Develop and sustain sound business relationships with managers, clients and peers
	 Provide information that is relevant,
	timely and accurate to enable the
Ethics and Integrity	decision making process
Ethics and integrity	 Demonstrate transparency in all areas of work
Personal	Prioritise workloads and consistently
Accountability	meet deadlines and company objectives
Productivity	Demonstrate energy and drive in the achievement of personal and business objectives
	 Work independently on routine tasks and accept more challenging work in order to develop

Evidence 4- Manager email

induce a	
Emily Reebuck <emily@ginger.com< td=""><td>Monday 27th March 2017 12:35</td></emily@ginger.com<>	Monday 27th March 2017 12:35
to Eliana, Ritu	
H Elana.	
Due to the popularity of the 2 for £10 cocktails promotion at Ginger fm thinkin have a breakdown of salks so we can see which are the most popular please	ng of introducing it at The Pub. Could you have a look at last week's data from the tills and let me
If you could let me have it for the end of the week that would be great. Five or you to do.	spied Rbu into this email as it's not part of your normal remit, so she is aware of what I have asked
Cheers	
Emily Emily Rebuck Managing Director 07475 120654 understereinkel com	
Eliana Capelia	Thursday 30 th March 14.38
to Emily, Ritu	
Hi Emily,	
I've attached a spread sheet with the most popular cocidals at the top, rangin decline in sales on Sundays, however I believe this is because we self more b 10-20% off a bottle?	ng down to the least popular over a seven day period. I did notice that there seemed to be a othersiglasses of prosecce instead. Naybe we could introduce a separate deal for Sundays? e.g
Elena Ellena Capole Office Accounts Apprentice	
01457 123654	
aingerareenfield.com	
Attachments: Cocital Sales.xlsx	
Emily Roebuck <emily@ginger.com< td=""><td>Friday 31^{ar} March 2017 10:35</td></emily@ginger.com<>	Friday 31 ^{ar} March 2017 10:35
	31 ⁴⁴ March 2017 10:35
to Eliana, Ritu	
Hi Eliana,	
Thank you for the spreadsheet and getting it to me so quickly. We had Jake's worried that the customer base in The Pub is different to that at (a chal about it in the manager's meeting this morning and everyone agrees that it's a good idea but. Singer and they are less likely to want cocitails or pay Ginger prices.
Therefore, can you please work out the GP margin based on a cost pric other pubs in the area and find out who offers a cocital menu please.	te of £1 per shot that goes into each cocktall? Can you also do a bit of competitor analysis based on the
If you could let me have it asap that would be great.	
Thank you for the insight about Prosecco I think that's an idea that could	d work.
Thanks	d work.
	d work.
Thanks Emily Emily Roebuck	d work:
Thanks Emity	d work.
Thanks Emity Reebuck Maroging Director 07475 122054	Monter
Thanks Ensky Roebuck Managing Director Of/475 52064 gingergenetifekt.com Eliena Capote	
Thanks Ensity Roebuck Maraging Elector ord/125 123044 siteoresetentFeld.com Eliene Capete	Monter
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Thanks Emily Roebuck Managing Dector of/175 12064 Eliana Capeto 15 Emily, Rhu Hé Emily, No been and applying to Elizer on the bar to work out the amount of the	Monter
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Thanks Ensity Roebuck Managing Disc schoorderwolfekt.com Elisane Capete In Emily, Ritu Hit Emily, Nee been and opoken to Flazer on the bar to work out the amount of sh with the Phose to based Kir Koyale and Rose Belint being the most pri skil has a 75% OF margin though and is our bed seler. I he had a lock of the other bars and public in Generiked and three out th pre-Inde codcals for ES each, South Bar has a kirthed menu but does their coordina are 60.	Monday 3 rd April 14.35 offs per cocktails and based on your K1 per thot guideline Tve-calculated the GP margins for each one, offsate even though they only appear to be the ninth and eleventh most popular. The Pownstar Martin we offer a cocktail menu, attrough they are not as extensive as ours. The Queen's Head offers two offer a 2 tor £10 deal on Finday right and The Castle has a hugpy hour from 8-9 on weekdaps where all
Thanks Ensity Roebuck Managing Disclor altowateventifeld.com Elinane Capore Ito Ennily, Ritu Hi Ennily, Nee been and spoken to Flazer on the bar to work out the amount of sh with the Phoseco based for Royale and Ruse Belini being the most pri still that a 25% GP margin though and is our best select. Ne had allock of the other bars and public in flowerHed and three out the pre-insid codraits for 55 each, South Bar has a limited menu but does their coordinal are 50. Hope this is all ok, let me know if there's anything elite you would like m Elitans Capote	Monday 3 rd April 14.35 offs per cocktails and based on your K1 per thot guideline Tve-calculated the GP margins for each one, offsate even though they only appear to be the ninth and eleventh most popular. The Pownstar Martin we offer a cocktail menu, attrough they are not as extensive as ours. The Queen's Head offers two offer a 2 tor £10 deal on Finday right and The Castle has a hugpy hour from 8-9 on weekdaps where all
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Thanks Ensy Roebuch Managing Disco estimation of the second second second second second second second second second second second second second to Enrity, Ritu H Enrity, I've been and spoken to Fiscar on the bar to work out the amount of the with the Phosesco based for Royale and Ruse Bellin being the most pri self that a 25% OF marging though and is our best select. I've hard alock of the other bars and puts in fluenties of the there enriced costants for 55 each, Bouth Bar has a limited menu but does there costants are 50. Hope this is all ok, let me know if there's anything eite you would like me Ellines Capole Officer Accounts Apprentice U1697 12006 ungestimistic fluence sensity@ginger.com to Ellans, Ritu This is great Elliana, thark you I maily appreciate the work and thought in light of what you have bourd out, please can Laik you to have a loss target.	Monday 3 rd April 14.35 offs per costitatis and based on your K1 per rited guideline five calculated the GP margins for each one. offsite even though they only appear to be the minth and eleventh most popular. The Pownstar Martin to the offer a costitali meru, altrough they are not as extensive as ours. The Queen's Head offers two is offer a 2.5 of £10 deal on Friday right and The Castle has a happy hour from 8-9 on weekdays where all re to look at. Wednesday 5 th April 2017 10.47

Exemplar 5 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Uses systems and processes	 Achieve and maintain competency in the designated IT software within the business Demonstrate IT proficiency and ability to perform the role using the relevant packages

Evidence 5 - Weekly Expenses Reconciliation

Wbb	
Weekly expenses claim	
Inbox x	
	Monday 31 st July 2017 14:53
Eliana Capote	
To Ritu Cowell	
Dear Ritu,	
I've downloaded this week's CSV files from Expen	sify and re-formatted them into an Excel document. All the receipts
	conciliation as you requested. I hope it's what you wanted?
Please can you approve the account summary tab	so I can post the totals in Xero?
Thank you very much,	
Eliana	
Eliana Capote	
Office Accounts Apprentice	
01457 123654	
<u>gingergreenfield.com</u>	
Attachment:	
Expenses to 30 July 2017.xlsx	
Ritu Cowell	Monday 31 st July 2017 16:32
To Eliana Capote	
Hi Eliana,	
Thanks for the email and the expenses spreadshe	et. Everything looks fine and yes the reconciliation works the way I
had in mind, thank you.	,
Please go ahead and post the totals onto Xero. C	an you make sure they are done by tomorrow.
Kind Regards	
Ritu	
Ritu Cowell	
Finance and HR Manager	
01457 123789	
gingergreenfield.com	

Exemplar 6 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Communications	 Handle objections, conflict and difficult messages sensitively and confidentially
Adding Value	 Provide information that is relevant, timely and accurate to enable the decision making process

Evidence 6 - Weekly Expenses email

Inbox x	
Eliana Capote	Monday 23rd January 2017 13:23
to Rob, Ritu	
Hi Rob,	
put a claim in for a parking fine. I has unfortunately this isn't an allowable	yone's business expenses for last week and I noticed that you had ave looked on the HMRC website and confirmed with Ritu that claim that I would be able to process. I apologise if this creates a ompany policy which I have to adhere to.
Please let me know if there are any	r further problems with this issue.
Thank you,	
Eliana	
Eliana Capote Office Accounts Apprentice	
01457 123654 gingergreenfield.com	
Disclaimer	
use by the recipient and others auth	ommunication from the sender is confidential. It is intended solely horized to receive it. If you are not the recipient, you are hereby g, distribution or taking action in relation of the contents of this I may be unlawful.

Exemplar 7 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Analysis	 Report on financial information and performance to assist with monitoring and decision making Review and revise calculations and estimates in line with the company's performance
Produces Quality and Accurate Information	 Prepare reconciliations and revisions to financial and performance data
Uses Systems and Processes	 Achieve and maintain competency in the designated IT software within the business Demonstrate IT proficiency and ability to perform the role using the relevant packages
Problem Solving	 Select and use appropriate formulas, techniques and data analysis
Embracing Change	 Research and analyse information and identify solutions based on facts
Adding Value	 Provide information that is relevant, timely and accurate to enable the decision making process

Evidence 7 - Sales Spreadsheet

	Price					Thursday Fri		Saturday 1			
Pornstar Martini	£8.	00	4	4	5	19	41	35	26	134	
Raspberry Mojito	67.	00	2	4	4	8	18	21	15	72	
Mango Iced Tea	£7.		2	4	6	6	16	18	11	63	
Margarita	£7.		0	3	0	6	8	9	2	28	
								-	_		
Passionfruit Crush	£7.		1	4	0	4	7	10	0	26	
Rapberry and Cucumber Cru	Jsh £7.	00	3	4	4	2	6	4	1	24	
Cosmo	£6.	50	2	3	0	2	6	6	1	20	
Rose Bellini	£7.		2	0	3	5	3	6	0	19	
						-		-			
Espresso Martini	£8.		2	1	0	2	2	6	5	18	
Kir Royale	£7.	50	2	0	0	0	10	1	2	15	
Zombie	£8.	50	0	2	0	0	6	2	1	11	
Apple and Elderflower Crus	h £7.	00	2	0	2	0	4	0	0	8	
									0		
French Martini	£8.		0	1	0	0	4	2	0	7	
Amaretto Sour	£7.	00	0	0	0	0	2	4	ő	6	
Rhubarb Sour	£7.	00	0	1	0	0	2	1	0	4	
Old Fashioned	67.		0	0	0	0	2	1	o"	3	
Total	2//		22	31	24	54	137	126	64	458	
rotal		_	22	31	24	54	137	126	64	458	
Cocktail	Selling	Price	Cost	Profit	Gross Pr	ofit Margin					
Kir Royale		£7.50	£1.50	£6.00		80%					
Rose Bellini		£7.00	£1.50	£5.50		79%					
Pornstar Martini		£8.00	£2.00	£6.00		75%					
Espresso Martini		£8.00	£2.00	£6.00		75%					
French Martini		£8.00	£2.00	£6.00		75%					
Raspberry Mojito		£7.00	£2.00	£5.00		71%					
Margarita		£7.00	£2.00	£5.00		71%					
Passionfruit Crush		£7.00	£2.00	£5.00		71%					
Rapberry and Cucumber Cr		£7.00	£2.00	£5.00		71%					
Apple and Elderflower Cru	sh	£7.00	£2.00	£5.00		71%					
Amaretto Sour		£7.00	£2.00	£5.00		71%					
Rhubarb Sour		£7.00	£2.00	£5.00		71%					
Old Fashioned		£7.00	£2.00	£5.00		71%					
Cosmo		£6.50	£2.00	£4.50		69%					
Zombie		£8,50	£4.00	£4.50		53%					
Mango Iced Tea		£7.50	£5.00	£2.50		33%					
Total											
Codital	Selling Price			Cost	Profit	Revised Profit	Gross Pa	ofit Marrie	Bewised GPN		
Cocktail	Selling Price				Profit 66.00			ofit Margin 20%	Revised GPX 72,73%		Drone
Kir Royale	67.50		5.50	61.50	66.00	64.00		80%	72.73%		Dropp
Kir Royale Rose Bellini	£7.50 £7.00	6	3.50 3.00	£1.50 £1.50	£5.50	64.00 £3.50		80% 79%	72.73% 70.00%		by £
Kir Royale Rose Bellini Pornstar Martini	£7.50 £7.00 £8.00	6 6 6	5.50 5.00 6.80	£1.50 £1.50 £2.00	£6.00 £5.50 £6.00	64.00 £3.50 £4.80		80% 79% 75%	72.73% 70.00% 70.59%		by £
Kir Royale Rose Bellini Pornstar Martini Espresso Martini	£7.50 £7.00 £8.00 £8.00	6 6 6 6	5.50 5.00 5.80 5.80	£1.50 £1.50 £2.00 £2.00	£6.00 £5.50 £6.00 £6.00	64.00 £3.50 £4.80 £4.80		80% 79% 75% 75%	72.73% 70.00% 70.59% 70.59%		by £
Kir Royale Rose Bellini Pornstar Martini Espresso Martini French Martini	£7.50 £7.00 £8.00 £8.00 £8.00	6 6 6 6 6	5.50 5.00 6.80 6.80 6.80	£1.50 £1.50 £2.00 £2.00 £2.00	£6.00 £5.50 £6.00 £6.00 £6.00	64.00 £3.50 £4.80 £4.80 £4.80		80% 79% 75% 75% 75%	72.73% 70.00% 70.59% 70.59% 70.59%		by £
Kir Royale Rose Bellini Pornstar Martini Espresso Martini French Martini Raspberry Mojito	67.50 67.00 68.00 68.00 68.00 68.00 67.00		5.50 5.00 5.80 5.80 5.80 5.80 5.80 5.80	£1.50 £1.50 £2.00 £2.00 £2.00 £2.00	66.00 65.50 66.00 66.00 66.00 65.00	64.00 £3.50 £4.80 £4.80 £4.80 £4.80		80% 79% 75% 75% 75% 75%	72.73% 70.00% 70.59% 70.59% 70.59% 70.59%		by £
Kir Royale Rose Bellini Sprenso Martini French Martini Ruspberry Mejito Margarita	£7.50 £7.00 £8.00 £8.00 £8.00 £8.00 £7.00 £7.00		5.50 5.00 5.80 5.80 5.80 5.80 5.70 5.70	£1.50 £1.50 £2.00 £2.00 £2.00 £2.00 £2.00	66.00 65.50 66.00 66.00 65.00 65.00 65.00	64.00 63.50 64.80 64.80 64.80 64.70 64.70		80% 29% 25% 25% 25% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.59% 70.55%		by £
Kir Royale Rose Bellini Pornstar Martini Espresso Martini French Martini Raspbarry Majito Margarita Passionfruit Crush	£7.50 £7.00 £8.00 £8.00 £8.00 £7.00 £7.00 £7.00		5.50 5.00 5.80 5.80 5.80 5.80 5.70 5.70 5.70	£1.50 £2.00 £2.00 £2.00 £2.00 £2.00 £2.00 £2.00	66.00 65.50 66.00 66.00 65.00 65.00 65.00 65.00	64.00 63.50 64.80 64.80 64.80 64.70 64.70 64.70		80% 79% 75% 75% 75% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Roce Bellini Pornstar Martini Espresso Martini French Martini Raspberry Mojito Margarita Passionfruit Crush Rapberry and Cusumber Crush	£7.50 £7.00 £8.00 £8.00 £8.00 £7.00 £7.00 £7.00 £7.00		5.50 5.00 5.80 5.80 5.80 5.80 5.70 5.70 5.70 5.70 5.70	61.50 62.00 62.00 62.00 62.00 62.00 62.00 62.00 62.00 62.00 62.00	66.00 65.50 66.00 66.00 65.00 65.00 65.00 65.00 65.00	64.00 £3.50 £4.80 £4.80 £4.80 £4.70 £4.70 £4.70 £4.70		80% 25% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Rose Bellini Pornstar Martini Espresso Martini French Martini Raspberry Mojito Margarita	£7.50 £7.00 £8.00 £8.00 £8.00 £7.00 £7.00 £7.00		5.50 5.00 5.80 5.80 5.80 5.80 5.70 5.70 5.70	£1.50 £2.00 £2.00 £2.00 £2.00 £2.00 £2.00 £2.00	66.00 65.50 66.00 66.00 65.00 65.00 65.00 65.00	64.00 63.50 64.80 64.80 64.80 64.70 64.70 64.70		80% 79% 75% 75% 75% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Roce Bellini Pornstar Martini Espresso Martini French Martini Raspberry Mojito Margarita Passionfruit Crush Rapberry and Cusumber Crush	£7.50 £7.00 £8.00 £8.00 £8.00 £7.00 £7.00 £7.00 £7.00		5.50 5.00 5.80 5.80 5.80 5.80 5.70 5.70 5.70 5.70 5.70	61.50 62.00 62.00 62.00 62.00 62.00 62.00 62.00 62.00 62.00 62.00	66.00 65.50 66.00 66.00 65.00 65.00 65.00 65.00 65.00	64.00 £3.50 £4.80 £4.80 £4.80 £4.70 £4.70 £4.70 £4.70		80% 25% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.15% 70.15% 70.15%		by £ Dropp by £1.
KIR Royale Roce Bellini Somitar Martini Espresso Martini French Martini Raupherry Mijito Margarita Passienfruit Crush Rapberry and Etderflower Crush Apple and Etderflower Crush Anaretto Soar	67.50 67.00 68.00 68.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 68.00 67	3 3 4 4 5 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.30 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70	61.50 61.50 62.00 62	66.00 65.50 66.00 66.00 65.00 65.00 65.00 65.00 65.00 65.00 65.00 65.00 65.00	64.00 £3.50 £4.80 £4.80 £4.80 £4.70 £4.70 £4.70 £4.70 £4.70 £4.70 £4.70		80% 79% 75% 75% 75% 75% 71% 71% 71% 71% 71% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Rose Bellini Somitar Martini Espresco Martini Freinch Martini Raspberry Migito Margarita Passionfruit Cruch Rapberry and Caumher Cruch Apple and Elserflower Cruch Armartis Sour	67.50 67.00 68.00 68.00 68.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00	3 3 5 5 5 5 6 7 8 8 8 8 8 9 8 9 8 9 8 9 8 9 8 9 8 9 8	5.50 5.00 5.30 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70	61.50 61.50 62.00 62	65.00 65.50 65.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
kir Royale Roos Bellini Donstar Martini Eprosos Martini Franch Martini Franch Martini Rasparny Mijito Margarita Ruberny and Cutumber Crush Apple and Elferflower Crush Anaretto Sour Rhobarto Sour Old Fashioned	67.50 67.00 68.00 68.00 68.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00 67.00	3 3 5 5 5 6 6 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	5.50 5.00 5.30 5.30 5.30 5.70	61.50 61.50 62.00 62	66.00 65.50 66.00 66.00 65	64.00 £3.50 £4.80 £4.80 £4.80 £4.70 £4.70 £4.70 £4.70 £4.70 £4.70 £4.70		80% 29% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 71% 71%	72.73% 70.00% 70.59% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royalo Roos Ballini Pornstar Martini Espresso Martini Farends Martini Raspharry Mojito Marganita Pacsanfniki Chuch Rapharry and Chuchhor Cruch Amartitis Sour Michairth Sour Old Fashinned Como	£7.50 £7.00 £8.00 £8.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00 62	66.00 25.50 26.00 26.00 25	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 79% 25% 25% 71% 71% 71% 71% 71% 71% 71% 71% 71% 71	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Roce Bellini Donstar Mattiei Eperson Mattiei French Martiei Margenta Margenta Daksonfrukt Chub Margenta Daksonfrukt Chub Rogber and Eberflower Cruch Amartitis Sour Nihouth Sour Old Fashioned Cosmo Zimbe	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.80 5.80 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royalo Roce Bellini Pornstar Martini Espresco Martini Raspbarry Mojito Margahra Passianfruit Cruch Rapberry and Counther Cruch Appler and Elderfflower Cruch Amaretta Soor Nucharbs Soor Old Fashioned Como Jambie Mingo Ited Tea	£7.50 £7.00 £8.00 £8.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00 £7.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70	61.50 61.50 62.00 62	66.00 25.50 26.00 26.00 25	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 79% 25% 25% 71% 71% 71% 71% 71% 71% 71% 71% 71% 71	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		Dropp by £1 Dropp by £1 Dropp by 30
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.80 5.80 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.80 5.80 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.80 5.80 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.80 5.80 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
Kir Royale Booe Bellini Pornstar Martini Espresso Martini Franch Martini Margherry Mojito Margehry And Churther Crush Appler and Elderfflower Crush Amaretta Soor Nucharb Soor Nucharb Soor Old Fashinand Como	67.50 67.00 68.00 68.00 67.00	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5.50 5.00 5.30 5.30 5.30 5.30 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70 5.70 7.70	61.50 61.50 62.00	66.00 65.50 66.00 65	64.00 63.50 64.00 64.00 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70 64.70		80% 29% 25% 25% 25% 25% 25% 71% 71% 71% 71% 71% 71% 71% 51% 53%	72.73% 70.00% 70.59% 70.59% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15% 70.15%		by £ Dropp by £1.
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Exemplar 8 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Analysis	 Collate and record data on financial information and performance accurately by applying accounting standards and concepts
Produces Quality and Accurate Information	 Identify and prepare accurate, useful, relevant management information, consistently and timely

Evidence 8 - Expenses 23 January

Timestamp	Merchant	Net	VAT	Amount	MCC	Category	Tag	Comment
23/01/2017 12:00	Gulf	£41.67	£8.33	£50.00	-	0 Fuel/Mileage		
20/01/2017 12:00	Post Office	£15.60	£0.00	£15.60		0 Postage		
14/01/2017 12:00	Church Carpark	£2.50	E0.50	£3.00		0 Transporation		
15/01/2017 12:00		£1.10				0 Transporation	_	is this allowable?
15/01/2017 12:00 23/01/2017 12:00		£51.50 £6.58				0 Transporation 0 Transportation		is this allowable?
23/01/2017 12:00	Paybyphone	£2.67	£0.53	£3.20		0 Transportation		
		£64.35	£64.35	£64.35				



The Association of Accounting Technicians

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